

## **Gifted and Talented Funding**

Gifted and talented funding is included in the district cost per pupil calculated for each district under the school foundation formula. This gifted and talented per pupil amount increases each year by the allowable growth percentage. For fiscal year 2006-2007, this amount is \$48 per pupil (budget enrollment on row 1.1 of the Aid and Levy Worksheet). This amount must account for no more than 75% of the district's total gifted and talented program budget (Iowa Code sections 257.8 and 257.46). The district must also provide a local match (must be a minimum of 25% of the total gifted and talented budget), and the local match must come from the district's regular program district cost (sources that are not defined as miscellaneous income by Iowa Code section 257.46). For Fiscal year 2006-2007 the required local match is \$16.00 per pupil.

In addition, the district may have donations and grants, and it may contribute more local district resources toward the gifted and talented program. If a district's gifted and talented budget has unspent funds at the end of a budget year, those funds must be carried over to the subsequent budget year and added to the gifted and talented budget for that year (Iowa Code section 257.46(3)). The entire gifted and talented budget (100%), including carryover, must be spent only for the gifted and talented program.

The purpose of the funding is to provide for identified gifted student needs beyond those provided by the regular school program. Appropriate expenditures would include, but not be limited to:

- Salary and benefits for the teacher of gifted and talented students. If the teacher is part-time gifted and talented and part-time regular classroom teacher, then the portion that is related to providing the gifted and talented program can be charged to the program, but the regular classroom portion could not.
- Staff development for the gifted and talented teacher.
- Resources, materials, software, supplies, purchased services that 1) meet the needs of K-12 identified students, 2) which are beyond those provided by the regular school program, and 3) which will remain with the K-12 gifted and talented program.

Inappropriate expenditures would include, but not be limited to:

- Indirect costs.
- Use charges.
- Expenditures paid from other funding sources such as state or federal categorical aid (Phase I, II, teacher compensation, etc.)
- Any other expenditure not directly related to providing the gifted and talented program.

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